PART IV

Section 1-C

GENERAL STATUTORY RULES AND STATUTORY ORDERS ISSUED BY THE CENTRAL GOVERNMENT AND ORDERS MADE BY THE PRESIDENT AND REPUBLISHED BY THE STATE GOVERNMENT.

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION

No. LAW 64 LCR 73 Bangalore, dated the 13th July, 1973.

The Governor of Mysore is pleased to order that the accompanying Notification No. G.S.R. 461 regarding Payment of Estate Duty in respect of any one building belonging to and in the occupation of a Rulsrs as his official Residence.....which has been published in the *Gazette of India* Part II, Section 3. sub-section (i), dated the 5th May 1973 be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

T. S. LAKSHMINARAYANA RAO,
Under Secretary to Government,
Dept. of Law and Parly. Affairs.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

New Delhi, the 27th March, 1973

ESTATE DUTY

G.S.R. 461.—Whereas relief under clause (1) of sub-section (1) of section 33 of the Estate Duty Act, 1953 (34 of 1953) in respect of any one building in the occupation of a Ruler declared by the Central Government as his official residence under paragraph 13 of the Merged States (Taxation Concessions) Order 1949 or paragraph 15 of the Part B States (Taxation Concessions) Order, 1950 had ceassed to be available consequent on de-recognition of Rulers of Indian States.

And whereas the Central Government is of opinion that the circumstances of the de-recognised Rulers and their heirs are such that relief by way of exemption from estate duty should be granted in respect of any one building in the occupation of a de-recognised Ruler, being a building which immediately before the commencement of the Constitution (Twenty-sixth Amendment) Act, 1971 was his official residence.

Now, therefore, in exercise of the powers conferred by sub-section (2) of Section 33 of the said Act, the Central Government hereby directs that no estate duty shall be payable in respect of any one building, belonging to and in the occupation of a Ruler as defined in sub-clause (b) of clause (2) of Article 363 of the Constitution, which –

(i) was declared by the Central Government as his official residence under paragraph 13 of the Merged States (Taxation Concessions) Order, 1949 or paragaph 15 of the part B States (Taxation Concessions) Order, 1950 ; and

(ii) passes on his death.

No. 11/F.No. 297/1/72-E.D.]

BALBIR SINGH, Dy. Secy.

Printed by the Director of Printing, Sty. & Publications at the Govt. Press, B'lore.